

State of Alabama Department of Revenue

(www.revenue.alabama.gov) 50 North Ripley Street Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

October 18, 2005

TO: ALL PERSONS, FIRMS, AND CORPORATIONS engaged in the business of leasing or renting tangible personal property in the Town of Somerville, Alabama (located in Morgan County).

Pursuant to Sections 11-51-200, et seq., <u>Code of Alabama 1975</u>, and the Resolution 2005-008 adopted and approved by the Town Council of the Town of Somerville on September 12, 2005, the Alabama Department of Revenue will begin collecting the Town rental taxes previously collected by the Town of Somerville. The Alabama Department of Revenue will begin collecting the **Town of Somerville rental taxes** <u>effective November 1, 2005</u>. Therefore, your last Town of Somerville rental tax return filed with the Town of Somerville will be for the month of October 2005 due November 20, 2005.

The rental tax rates for the Town of Somerville are as shown below:

Rental Tax Rates:

General Rate	3%
Lease or rental of automotive vehicles, truck trailers,	
semi-trailers and house trailers	.75%
Lease or rental of linens and garments	3%

The Law requires that the Town of Somerville taxes be collected, reported and remitted in the same manner as the State Taxes. When you file and pay electronically, the Town of Somerville rental taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amount and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html, or through the telephone by calling toll free 1-800-828-1727. Telephone-filers should use Locality Code 9728.

Please direct all questions regarding the Town of Somerville rental taxes to this office.

ALABAMA DEPARTMENT OF REVENUE Sales, Use & Business Tax Division Post Office Box 327710 Montgomery, Alabama 36132-7710 (334) 242-1490 or 1-866-576-6531